



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ANDY DILLON  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center, Meeting Room 201  
333 East Michigan Avenue  
Lansing, Michigan***

***Tuesday, June 5, 2012  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC – Arrived at 9:25 a.m.  
Robert H. Naftaly, Member STC  
Barry S. Simon, Member STC***

***Kelli Sobel, Executive Secretary  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of May 29, 2012. (Item 1 on agenda)

### **STATE ASSESSED PROPERTY APPEALS (Item 2 on agenda)**

#### **CenturyLink**

Tom Vibber appeared on behalf of CenturyLink. Mr. Vibber discussed three areas of concern: Equipment associated with dark fiber, “dark” copper and the floor for tables H and I.

#### **Michigan Bell**

Mark Hilpert from Honigman Miller Schwartz appeared representing Michigan Bell. Mr. Hilpert indicated Michigan Bell would be working with Ms. Sobel regarding the valuation of a building in Southfield.

## **Allband Communications Cooperative**

Don Keskey appeared representing Allband Communications Cooperative. Allband is requesting valuation reductions due to reductions in revenue from the Universal Service Fund and from reductions in the number of customers. Mr. Keskey also questioned a possible transposition error in information from Tax Management Associates.

## **Michigan Master Level Assessing Officer Graduation (Item 3 on agenda)**

Ms. Sobel spoke regarding the MMAO Program: The Schedule today will be brief. I will begin with introductions and then some brief remarks about the program. The Panels will formally recommend to the State Tax Commission the list of new Michigan Master Assessing Officer (4) candidates and the Commission will vote on that list. Finally, we will hand out diplomas and certificates, take pictures and eat cake!

Let me begin by introducing the individuals who worked almost as hard as the students over the past year; the Panel Members: Panel 1: Lisa Hobart, Mike Galligan and Mike Woolford and staff to Panel 1, Nancy Armstrong. Panel 2: Dave Hieber, Dwayne McLachlan and Steve Mellen. We thank you all for your hard work over the past year. I would like to give special recognition to Mike Woolford and Steve Mellen who are transitioning off our panels and provide them with these certificates of appreciation. Thank you both.

I want to take a few minutes to talk about the program. Because the STC members are not in our offices every day, they don't have the benefit of seeing all the hard work our students put in over the past year. As one of our panel members aptly described the program: This is not a class, it is a year-long exam. Before these students could enter the one year program, they had to take a series of pre-req classes and pass an entrance exam. This allowed them the "privilege" of applying to the program. The students were selected for the program on a points based entry system. Once accepted into the program, over the past year they had to complete 4 case studies which at the end of the day were all the components of writing a demonstration narrative, they had to complete 16 assignments, 5 thesis papers and pass an oral exam. They met with their panels quarterly and were put on very tight deadlines to get everything done. I believe that each student here will tell you that this program is many things but one thing it is not is a cakewalk.

What did our students learn over the past year? They learned a significant amount. They learned how all the pieces of a narrative appraisal fit together and to do that they had to understand in detail how the three approaches to value fit together and interact. They learned how to research and gather data. They learned how to write an opinion paper and how to write thesis papers. They learned how to present both orally and in writing. But most importantly and I am sure each one will tell you this: they learned how to FOLLOW THE GUIDE!!!

As part of their oral exam, the students had to begin with a presentation on what they learned from the class, not only about the subject matter, but about themselves. I believe every student started their presentation by indicating that they would not have been successful in this program without the support of their families. For that, we all thank you.

Students also indicated they believed the program was tough but fair and they believed that at the end of the day, they were graded openly, honestly and fairly. Who could ask for more from a program? They believed we made the Master Level certification attainable but not easier. This was the goal of the program and at the end of the day, we are confident the program worked as it was designed.

It has been our pleasure to work with this group of students over the past year. Our lives have been enriched by knowing and working with them on a daily basis and while we are happy that they have completed the program, we are sad that we will not be talking to them on a regular basis.

Before we get to the formal approval of the candidates and handing out of the Diploma's, Nancy and I would like to hand out a few special awards:

The first award is the "Cyberspace Award" issued to the student who over the course of the year had the most difficulty emailing in their assignments and case studies. That award goes to Roger McCarty. I do have to tell the story about the day I received the email from Roger that indicated he needed to know if we had received his assignment because he had his IT guy by the throat and he was turning purple. Roger come up and get your certificate and this nice Window's 7 Tote Bag.

Second is the "Don't Leave Home Without It" Award. This award goes to Laurie Taylor who I am pretty sure would have given a million dollars to anyone who would have walked into her oral exam and given her a bottle of water. Laurie come up and get your certificate and this bottle of water so you will never again forget to have one with you.

Finally, a very special award, the "Who is Issuing Me My Certificate?" Award, AKA, "The Don't Copy Some of your Old Material Award". This award goes to Lewie Rogers who Nancy and I will never let forget that he addressed his transmittal letter to the State Assessors Board. Lewie come up and get your certificate and this framed copy of the Executive Order that transferred the education function to the STC from the SAB.

It is with great pleasure and pride that on behalf of the Panel Members, I recommend the State Tax Commission approve the following twelve individuals for Michigan Master Assessing Officer (4) Certification:

James Baker  
James Bush  
Robert Englebrecht  
Matt Hansen  
Michael Lohmeier  
Roger McCarty  
Barbara Moss  
Aaron Powers  
Lewis Rogers  
Laurie Taylor  
David Taylor and  
Edward VanderVries

It was moved by Roberts, supported by Naftaly, and unanimously approved the twelve following individuals to receive their Michigan Masters Assessing Officer Certification.

James Baker  
Matt Hansen  
Barbara Moss  
Laurie Taylor

James Bush  
Michael Lohmeier  
Aaron Powers  
David Taylor

Robert Englebrecht  
Roger McCarty  
Lewis Rogers  
Edward VanderVries

Chairman Roberts stated the following: I am very proud to be part of an organization that has people like our twelve graduates. I have been a part of the property tax system in some way for over forty years and have seen a lot of ups and downs. I believe firmly in my heart that the fundamental responsibility of the State Tax Commission is to provide to the extent possible as fair and equitable assessing as humans can do. This begins with well-educated assessors and I am proud of the certification program that was put together and am proud of the twelve graduates. Clearly the system is better because of this type of program.

Commissioner Simon stated the following: As a current master assessor I can relate to what you have gone through with this past year. It is dedication beyond anyone else's belief and I would like to congratulate all of you as being the first graduating class as Michigan Master Assessors. Similar to be the first graduating class of University of Michigan or Michigan State or Harvard, it is the first graduating class. You were dedicated just by showing that twelve of you graduated out of a total of twenty two. So about half of you really stuck to it and it is really important. Hopefully, you will all have positions in your municipalities or another municipality as a Master Assessor. If that is the case you are going to find out it is a lot different as an assessor than it is just as being an appraiser or whatever. You are going to have a lot more responsibility; you are going to be dealing with the politics of the municipality, dealing directly with the residents, high priced attorney's and appraisers. I know that with passing this program you will be able to deal with it. I wish you the best of luck and if you ever have any questions, please feel free to contact me at any time.

Commissioner Naftaly stated the following: I would like to thank the staff and all of those who worked on this program; because without out good teachers and without a curriculum then the educational system is not very good. I know a lot of work went into this. I think this was one of the priorities of the State Tax Commission after looking at the quality of what we were seeing from the review we were doing of the different districts was deteriorating; we felt we had to do something in continuing education. I believe every group needs continuing education; even us old guys need continuing education. I commend all of those that worked on it and especially those of you who took the time to go through this. Without you we have no system, without you we have no quality system and no quality for our taxpayers to feel confident they are treated fairly no matter where they live in the state. I wanted to add my thank you to all of you who participated whether you were a teacher or a student and add my congratulations. I think our graduation rate was pretty good compared to the just published graduation rate of all our major universities, we are close but we have to work at getting it up from 60% to 70 or 80% but thank you all of you and thank you for the opportunity to thank everybody that worked on it.

Students were issued diplomas and Mr. Mike Lohmeier was named the Class Valedictorian.

Public Comment (Item 4 on agenda): No member of the public wished to comment.

The next Commission meeting will be held June 12, 2012 at the Lansing Center in Meeting Room 201, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:00 a.m.

**DATED TYPED: June 5, 2012**

**DATE APPROVED: June 12, 2012**

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**Douglas B. Roberts, Chair**  
**State Tax Commission**

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**Robert H. Naftaly, Member**  
**State Tax Commission**

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**Barry N. Simon, Member**  
**State Tax Commission**